

TAXATION*

- Art. I. In General, §§ 23-1—23-12
- Art. II. Sales and Use Tax, §§ 23-13—23-41
- Art. III. Real Property Transfer Tax, §§ 23-42—23-62
- Art. IV. Transient Occupancy Tax, §§ 23-63—23-82

ARTICLE I. IN GENERAL

Sec. 23-1. Assessment and collection by county.

In pursuance of section 51500 et seq. of the Government Code, the city does hereby elect that the duties of assessing property and collecting taxes provided by law to be performed by the assessor and the tax collector of the city shall be performed by the county assessor, and the county tax collector; and such taxes shall be so collected by the county assessor and the county tax collector at the same time and in the manner county taxes are collected, until the city shall by ordinance elect not to have such duties performed by such assessor and tax collector for any longer time. (Code 1961, § 25.1)

23-2—23-12. Reserved.

ARTICLE II. SALES AND USE TAX†

Sec. 23-13. Short title.

This article shall be known as the Uniform Local Sales and Use Tax Regulations. (Code 1961, § 25.2; Ord. No. 515, § 1, 10-9-73)

Sec. 23-14. Purpose.

The city council hereby declares that this article is adopted to achieve the following, among other, purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- (a) To adopt sales and use tax regulations which comply with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;

- (b) To adopt sales and use tax regulations which incorporate provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;
- (c) To adopt sales and use tax regulations which impose a tax and provide a measure therefor that can be administered and collected by the state board of equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from the existing statutory and administrative procedures followed by the state board of equalization in administering and collecting the California State Sales and Use Taxes;
- (d) To adopt sales and use tax regulations which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this article. (Code 1961, § 25.2.3; Ord. No. 515, § 1, 10-9-73)

Sec. 23-15. Operative date.

This article shall be operative on January 1, 1974. (Code 1961, § 25.2.2; Ord. No. 515, § 1, 10-9-73)

Sec. 23-16. Rate.

The rate of sales tax and use tax imposed by this article shall be 95/100 of one per cent. (Code 1961, § 25.2.1; Ord. No. 515, § 1, 10-9-73)

†State law reference—Authority to levy sales and use tax, Rev. & T. Code, § 7201; reference to county includes city, Rev. & T. Code, § 15.

*Cross references—Licenses, Ch. 12; gas tax improvement fund, § 22-58 et seq.